

By Senator Silver

38-217-02

1 A bill to be entitled
2 An act relating to the tax on sales, use, and
3 other transactions; amending s. 212.02, F.S.;
4 providing that dues and fees paid to private
5 physical fitness facilities are not subject to
6 the tax; excluding country clubs from the
7 exemption for physical fitness facilities;
8 providing that the exemption does not apply to
9 contracts entered into and financed before the
10 effective date of this act; providing an
11 effective date.

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13 Be It Enacted by the Legislature of the State of Florida:

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15 Section 1. Subsection (1) of section 212.02, Florida
16 Statutes, is amended to read:

17 212.02 Definitions.--The following terms and phrases
18 when used in this chapter have the meanings ascribed to them
19 in this section, except where the context clearly indicates a
20 different meaning:

21 (1) The term "admissions" means and includes the net
22 sum of money after deduction of any federal taxes for
23 admitting a person or vehicle or persons to any place of
24 amusement, sport, or recreation or for the privilege of
25 entering or staying in any place of amusement, sport, or
26 recreation, including, but not limited to, theaters, outdoor
27 theaters, shows, exhibitions, games, races, or any place where
28 charge is made by way of sale of tickets, gate charges, seat
29 charges, box charges, season pass charges, cover charges,
30 greens fees, participation fees, entrance fees, or other fees
31 or receipts of anything of value measured on an admission or

1 entrance or length of stay or seat box accommodations in any
2 place where there is any exhibition, amusement, sport, or
3 recreation, and all dues and fees paid to private clubs and
4 membership clubs providing recreational ~~or physical fitness~~
5 facilities, including, but not limited to, golf, tennis,
6 swimming, yachting, and boating, ~~athletic, exercise, and~~
7 ~~fitness~~ facilities, except physical fitness facilities ~~owned~~
8 ~~or operated by any hospital licensed under chapter 395.~~ As
9 used in this subsection, the term "physical fitness
10 facilities" does not include country clubs that have as their
11 primary function the provision of a social life and
12 recreational amenities to their members and for which a
13 program of physical exercise is merely incidental to
14 membership. As used in this subsection, the term "country
15 club" means a facility that offers its members a variety of
16 services that may include, but are not limited to, social
17 activities; dining; banquet, catering, and lounge facilities;
18 swimming; yachting; golf; tennis; and spas.

19 Section 2. The provisions of section 212.02, Florida
20 Statutes, as amended by this act do not apply to contracts
21 entered into and financed before July 1, 2002. Sales tax was
22 due at the time the contract was entered into and is not
23 subject to refund even though the contract holder is entitled
24 to use the physical fitness facility after July 1, 2002.

25 Section 3. This act shall take effect July 1, 2002.

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28 SENATE SUMMARY

29 Provides that dues and fees paid to private physical
30 fitness facilities are not subject to the tax on sales,
31 use, and other transactions except with respect to
contracts entered into and financed before the effective
date of this act.